

$$\text{BEP unit} = \frac{F.C}{CM/\text{unit}}$$

$$\text{BEP \$} = \text{BEP unit} \times SP/\text{unit}$$

$$CM/\text{at BEP} = TCM = TFC$$

$$\text{Sales unit to achieve TP} = \frac{FC + TP}{CM/\text{unit}}$$

$$\text{Mos \$} = \text{Sales} - \text{BEP \$}$$

$$\text{Mos \%} = \frac{\text{Mos \$}}{\text{Sales}}$$

$$CM \text{ Ratio} = \frac{CM/\text{unit}}{SP/\text{unit}}$$

$$= CM \text{ Ratio} \times \text{Sales per month}$$

$$\text{Beg DM} + \text{DM Purchased} - \text{End DM} = \text{DM used}$$

$$\text{DM used} + \text{DL} + \text{Manufact. OH} = \text{TMC}$$

$$\text{Beg WIP} + \text{TMC} - \text{End WIP} = \text{COGM}$$

$$\text{Beg FG} + \text{COGM} - \text{End FG} = \text{COGS}$$

$$\begin{aligned} &+ \text{Product Cost} \\ &\text{DM} + \text{DL} + \text{MOH} \end{aligned}$$

$$\begin{aligned} &+ \text{Period Cost} \\ &\text{Selling exp} + \text{admin exp} \end{aligned}$$

$$\begin{aligned} &+ \text{Conversion Cost} \\ &\text{DL} + \text{MOH} \end{aligned}$$